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Accrual Basis: The basis of an accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ADA: Americans with Disabilities Act - a federal mandate enacted in 1990 requiring the removal of architectural barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax: Tax levied on the assessed value of real and personal property.

Advantage Financial System 2.0: The Local Government Finance System (LGFS) upgrade to comply with Year 2000 conversion requirements.

Advantage Human Resources System: The Local Government Human Resources System.

AMS: Automated Mapping System - a countywide computerized system which will enhance the tracking of all land parcels within Cobb County.

Annexation: The legal incorporation of portions of unincorporated Cobb County into one of Cobb's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

Appraised Value: The anticipated fair market value of property.

Appropriation: A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

ARC: Atlanta Regional Commission - the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area, including Cobb County.

Arcview: Future Geographic system to be utilized by Cobb County Government, for all County Departments, that will have all street mapping will be maintained by one department within Cobb County and other Departments will use this mapping to maintain their pertinent information such as police beats, fire zones, zip codes, communities, map grids, and jurisdictions for 911.

ASE: Automotive Service Excellence - a training and certification program designed for vehicle and equipment mechanics for a variety of specialty training areas.

Assessed Value: The value placed on property as a basis for levying taxes. Cobb County assesses real and personal property at forty percent (40%) of the appraised fair market value in accordance with Georgia Law.

Automated Time and Attendance System: A computerized system used to collect time worked data and generate reports related to time and attendance.

ATMS: Advanced Traffic Management System - a system of traffic signal controls, vehicle sensors, signs and cameras which allows remote monitoring of the roadway network, thereby allowing county staff to "troubleshoot" malfunctions remotely.

Bb

B&IA: Budget and Internal Audit.

Banner Courts System: An integrated judicial data system which provides civil, criminal, traffic, and accounting information.

BERT: Bicycle Emergency Response Team.

B

- Biennial Budget:** An itemized plan of financial operation and capital outlays including an estimate of the proposed means of financing for the next two fiscal years.
- BMP:** Best Management Practices-a collection of structural practices and vegetative measurements which, when properly designed, installed and maintained, will provide effective erosion and sedimentation control for all rainfall events up to and including a 24-year, 24-hour rainfall event.
- BOC:** Board of Commissioners - the elected, governing body of Cobb County. The Board consists of a Chairman, elected at-large, and four Commissioners, elected from each of four county districts: North, East, South, and West.
- Bond:** A Certificate of debt issued by a government to finance a capital expenditure or other liability, in which payment of the original investment plus interest is guaranteed by a specified future date.
- Bond Rating:** A system of appraising and rating the investment value of individual bond issues.
- BTA:** Board of Tax Assessors - consists of five citizens appointed by the Board of Commissioners to ensure that all property within the county is appraised at its fair market value (FMV) and that all taxpayers pay only their proportionate (fair) share of taxes.
- Budget:** A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.
- Budget Amendment:** The increase, decrease, or transfer of appropriations requiring the approval of the Board of Commissioners, County Manager or the Budget & Internal Audit Director depending on the nature of the transfer.
- Budget Calendar:** The schedule of key dates which the county follows in the preparation, adoption, and administration of the budget.
- Budget Control:** The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.
- Budget Document:** The official publication prepared by Budget and Internal Audit (B&IA) which presents the proposed/approved budget to the citizens and governing body.
- Budget at a Glance:** A handbook designed by B&IA for public distribution, which provides a synopsis of the current year's adopted budget.
- Budget Message:** A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history and presents recommendations made by the Chairman and County Manager.
- Budget Resolution or Ordinance:** The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.
- BZA:** Board of Zoning Appeals - an appointed board that makes final decisions on variances to the Zoning Ordinance, Sign Ordinance and Development Regulations in Cobb County.

Ch

Cc

- CAD:** Computer Aided Dispatch - a system which facilitates the prompt dispatch of appropriate emergency vehicles in response to calls received for assistance.
- CAFR:** Comprehensive Annual Financial Report - a report compiled annually which provides detailed information on an organization's financial status.

Em

Es

- CALEA:** Commission for the Accreditation of Law Enforcement Agencies - the national standards set for accredited qualifications to be met by law enforcement agencies.
- Capital Assets:** Property and equipment with a unit value of \$500 or more and a useful life of three years or more. Capital Assets are also referred to as Fixed Assets.
- Capital Budget:** A financial plan of proposed capital expenditures and the means of financing them.
- Capital Improvement Program (CIP):** A multi-year plan used to identify new and/or additional capital items or projects. The CIP threshold is \$25,000 or more per unit cost.
- Capital Outlay:** Expenditures for the acquisition of capital assets.
- Capital Projects Fund:** A governmental fund used to account for the financial resources used for the acquisition and construction of major capital items and facilities.
- Capital Replacement Schedule (CRS):** A planning tool used to coordinate the capital replacement needs of the county over the next twenty years and the method for financing. The CRS threshold is \$25,000 or more per unit or in aggregate.
- CASA:** Court Appointed Special Advocate - a trained community volunteer appointed by a judge to recommend solutions which are in the best interest of the abused or neglected child involved in Juvenile Court proceedings.
- CCDC:** Cobb County Department of Corrections.
- CCT:** Cobb Community Transit - Cobb's transit system which provides local, commuter, and paratransit bus service along various routes throughout Cobb County, providing connections with MARTA, Atlanta's mass transit system.
- CDBG:** Community Development Block Grant.
- CEMA:** Cobb Emergency Management Agency - an organization which responds to all local disasters to coordinate efforts and provide services required for recovery of the area and citizens involved.
- CFAI:** Commission on Fire Accreditation International - the international standards set for accredited qualifications to be met by fire and emergency agencies.
- Charges for County Services:** Revenue received for the services provided by various county departments such as recreation fees, parking fees, and water/sewer fees.
- Chattahoochee Tunnel Project:** Construction of a massive underground tunnel used to transport sewage from East Cobb to R.L. Sutton Plant. The tunnel will be 200 feet below ground and approximately 9.5 miles long with a diameter of 18 feet.
- CIP:** Capital Improvement Program - a multi-year plan used to identify new and/or additional capital items or projects. The CIP threshold is \$25,000 or more per unit cost.
- Clean Air Act:** A federal mandate enacted in 1990 to reduce pollutants in the air by requiring the use of alternate fuels such as compressed natural gas, thereby improving the quality of our air.
- Clean Air Campaign:** A not-for-profit organization that works to reduce traffic congestion and improve air quality through a variety of voluntary programs and services, including free employer assistance, public information, and children's education.
- CLT System:** Cole Layer Trumble System - the software vendor who developed the property tax computer software program which allows the sharing of tax information between the Tax Assessor's Office and the Tax Commissioner's

Office.

CMOM: Capacity, Management, Operations and Maintenance Program - a federal regulatory program for the operation standards related to sewage collection and treatment.

CNG: Compressed Natural Gas - a clean burning alternative fuel used in some county vehicles.

Cobb County Code of Ordinances: The legislative law enacted by the Cobb County Board of Commissioners.

Cobb Senior Institute: A senior services unit that conducts education programs and classes for senior citizens.

Cobblestone Card: A discount card for green fees at the Cobblestone Golf Course available to Cobb County residents.

Composting: A natural process which converts solid and sewer waste into a soil enriched useable agricultural product for commercial sale.

Community Improvement District (CID): A self taxing authority which generates funds to be used for transportation improvements within specified areas. The tax levy is limited to five mills.

Comprehensive Plan: A long-term plan to control and direct the use and development of property in the county. It is also used to make strategic decisions regarding water and sewage lines, infrastructure, and roads.

Contingency: Funds set aside to be used on an as needed basis for either a specific purpose or unexpected emergencies.

COPE: Community Oriented Police Enforcement - a local program which promotes the philosophy of police and community working together to determine sources and resolutions of problems which contribute to crime and affect their quality of life.

Courtroom of the Future: A media-friendly courtroom which utilizes technologically advanced audio, visual, and integrated computers to make courtroom proceedings and evidence more understandable and accessible.

Crime Victims' Bill of Rights: Enacted in 1995 for victims of crimes to have these rights: The victim must be notified by the investigating law enforcement agency: 1. Of the accused's arrest. 2. If it's possible that the accuseds may be released from custody prior to trial. 3. That the victim has certain rights during various stages of the criminal process. 4. The victim may provide the investigating law enforcement agency with their current address and phone number if they wish to be contacted. 5. The victim may be eligible for monetary compensation for certain out of pocket expenses (from the Crime Victim's Compensation Program) incurred as a result of victimization.

CRS: Capital Replacement Schedule - a planning tool used to coordinate the capital replacement needs of the county over the next twenty years and the method for financing. The CRS threshold is \$25,000 or more per unit or in aggregate.

CSAI: Community Service as an Alternative to Incarceration is a program, in which adults convicted of misdemeanor crimes are confined on selected Saturdays and Sundays and are deployed for labor detail within the county.

CSBG: Community Services Block Grant.



Dd

- Debt Limit:** The maximum amount of debt that can be legally incurred.
- Debt Service:** Costs associated with the interest, principal, or other expense payments related to bond issues or capital leases.
- Debt Service Fund:** A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- DER:** Georgia Division of Energy Resources - a state agency which provides some funding to the county's Community Development Block Grant (CDBG) Program.
- Designated Contingency:** Funds set aside for a specific purpose by the Board of Commissioners to be used as needed.
- Digital to Air:** An electronic playback of television programming to viewers without the use of tapes.
- Direction Cobb:** A monthly news publication that provides information about Cobb County Government activities.
- Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also, referred to as an expenditure or expense.
- Dispossessor:** Eviction notices which legally expel tenants.
- DMDA:** Downtown Marietta Development Authority.
- DOE:** U.S. Department of Energy - a federal agency which provides some funding to the county's Community Development Block Grant (CDBG) Program.
- Domestic Violence Compliance Court:** A court which monitors a defendant's compliance with all court ordered domestic violence consultations.
- Domestic Violence Quarterly:** Magazine distributed quarterly discussing issues surrounding Domestic Violence.
- DOT:** The department of Transportation - usually referring to Cobb County's department.

Ee

- 800 MHz:** Eight Hundred Megahertz - a radio system which allows all Cobb County agencies, participating municipal agencies, and surrounding counties to communicate directly with each other as well as with the E911 Center.
- Economic Development Tour:** A tour designed to acquaint citizens, local and international businesses, and others with the economic development opportunities available within Cobb County.
- EMT:** Emergency Medical Technician - specially trained fire personnel, sometimes referred to as paramedics.
- Electronic Warrant Interchange:** A system that combines the use of video conferencing and electronic signature technology to expedite warrant issuance.
- Encumbrance:** Funds that have been committed for disbursement for a specific purpose.
- Enterprise Fund:** A proprietary fund used to account for operations that are financed/operated in a manner similar to private business enterprises where the intent of the governing body is to finance/recover the costs of providing certain goods or services to the general public primarily through user charges.
- Enterprise Zone:** An area, designated by a local government, as ready for

- development or redevelopment. Businesses locating or expanding, within the Zone, are eligible for certain tax and economic development incentives.
- EPA:** Environmental Protection Agency - a federal agency created in 1970 to control pollution, coordinate and support research and antipollution activities, and make public environmental impact statements.
- EPD:** Georgia's Environmental Protection Division.
- Escrow:** A system of transfer in which a deed, bond, or money is delivered to a third party to hold until all conditions in a contract are fulfilled.
- Escrow Account:** A bank account generally held in the name of the depositor and escrow agent which is returnable to the depositor or paid to a third party when the terms of a contract have been fulfilled.
- ESG:** Emergency Shelter Grant Program
- ESP:** Executive Support Professionals is a development program designed to help administrative personnel develop vital skills for expanding the traditional administrative assistant role and become empowered team members who can more effectively and confidently manage the increasing demands of today's workplace.
- Ethics Code:** The code of ethics that underlies all policies and procedures of Cobb County as well as the decisions made by management and staff.
- EVOC:** Emergency Vehicle Operation Course - a driving course offered at the Department of Public Safety Training Center to train Public Safety employees and other county employees.
- Ex-officio Sheriff:** A sheriff that sits on a board, or commission by virtue or because of his office; by virtue of authority implied by the office.
- EXCEL:** An executive development program, facilitated by the University of Georgia, designed to develop competent and informed leaders for Cobb County and expand the participants' vision of the role they play in Cobb's future.
- Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring use of the net current assets, debt service, or capital outlays. Governmental Fund types (e.g., general, special revenue, debt service, capital projects funds) incur expenditures.
- Expenses:** Outflows or obligations of assets from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Proprietary Fund types (e.g., enterprise and internal service funds) incur expenses.

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- 4-H:** Four-H (Head, Heart, Hands & Health) - a youth development program for adolescents aged nine to nineteen which focuses on teaching life skills.
- FAA:** Federal Aviation Administration - an agency charged with regulating air commerce to foster aviation safety, promoting civil aviation and a national system of airports, achieving efficient uses of navigable airspace, and developing and operating a common system of air traffic control and air navigation for both civilian and military aircrafts.
- Fair Market Value:** The price or cash equivalent that an asset would bring at the date of acquisition.
- FHWA:** Federal Highway Administration.
- Fiduciary Fund:** A fund category used to account for activities in which the government is acting as an agent (collecting funds belonging to another agency) or trustee (managing pension plans for employees or holding gifts/endowments). This category includes one fund type: trust and agency fund.
- Field Training Officer (FTO):** A seasoned officer who is responsible for training new officers in the field, once the new officers have completed The Academy.
- Fieri Facias (fi.fa.):** A judicial writ directing the sheriff to satisfy a judgement from the debtor's property. This applies to personal and real property.
- Fines & Forfeitures:** Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.
- Fiscal Year:** The twelve-month period for which an organization plans the use of its funds. Cobb County's fiscal year begins October 1st and ends September 30th.
- Fixed Assets:** Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment. Cobb County's standards are a useful life greater than three years and a cost exceeding \$500.
- FLSA:** Fair Labor Standards Act - a federal act which sets the minimum wage, overtime pay, equal pay, record keeping, and child labor standards for employees who are covered by the act and are not exempt from specific provisions.
- Fringe Benefits Package:** The combination of benefits offered to Cobb County full time employees including medical, dental, mental health, and retirement benefits.
- Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording all financial resources and liabilities which are segregated for a specific purpose, activity or objective.
- Fund Balance:** The difference between total revenues and total expenditures since the fund was created. Fund balance can be designated (reserved for a specific purpose) and/or undesignated (available to be used with proper authorization).
- Fund Balance Appropriation:** Funds set aside for future appropriation by approval of the County Manager and/or Board of Commissioners.
- Future Land Use Map:** An official graphical representation of the county resulting from the assessment of existing conditions/needs, goals and policy objectives described in the Cobb County Comprehensive Plan.

Ga

Gr

Gg

GAAP: Generally Accepted Accounting Principles - guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

GASB 43: Governmental Accounting Standard's Board

GASB 43: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

GCIC: Georgia Crime Information Center - a state law enforcement computer network which tracks data such as warrants and stolen property throughout the state of Georgia.

GDOT: Georgia Department of Transportation.

General Fund: A fund used to account for all financial resources and liabilities except those which are required to be accounted for in another fund.

General Obligation Bond (G O Bond): A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed and secured by the full faith and credit of the government. Issuance of these bonds usually requires voter approval.

General Obligation Debt: Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.

General Property Taxes: A category of county revenue from taxes levied on property located in or owned by the residents and businesses of Cobb County. This includes taxes on real and personal property, motor vehicles, mobile homes, intangibles, timber sales, and railroad equipment.

Geofile: A database of street names, address ranges, police beats, fire zones, jurisdictions, zip codes, communities and map grids.

Georgia Civil Justice Foundation: A nonprofit organization dedicated to educating Georgia citizens about our civil justice system.

Georgia Crime Victim Bill of Rights: Georgia laws that outline your role in the legal system to include your rights and responsibilities under these laws.

Georgia Death Investigation Act: Legislation governing death investigations involving homicide, suicide, accident and sudden unexplained deaths.

Georgia Superior Court Clerk's Cooperative Authority: Established by the legislated mandates of implementing and administering a statewide central index for UCC filings.

GHRIS: Government Human Resource System - a computerized system utilized to process payroll and store employee data.

GIS: Geographic Information System - a relational model of geographic objects and associated information used to access data related to infrastructure, facility management, and socioeconomic characteristics. This system can provide information using both the characteristics of a map and a relational database.

Governmental Fund: A fund category used to account for a government's governmental-type activities. This category includes four fund types: general fund, special revenue fund, debt service fund, and capital projects fund.

Grand Jury: A jury of 12 to 23 persons convened in a private session to evaluate accusations against persons charged with a crime and to determine whether the evidence warrants a bill of indictment.



Grant: A contribution of assets from one organization to another to support a particular function or purpose.

GRATIS: Georgia Registration and Title Information System - state system for processing and verifying tags and titles of motor vehicles and mobile homes.

Green Space: Land which is left undeveloped by private citizens or the county.

GRTA: Georgia Regional Transportation Authority - state created transportation authority with current jurisdiction in the thirteen-county Atlanta non-attainment area, established to oversee transportation system development, to develop and operate transit options, to improve air quality, and to coordinate land use decisions.

Guardian Ad Litem: A court appointed guardian that serves as mediator between opposing parties until custody issues are resolved. The guardian investigates the current situation of the child and provides the court with custody recommendations.

GUI: Graphical User Interface - relates to the use of the computer mouse and a "Windows" type user environment within the applications software of a mainframe computer supported system.



HazMat: Hazardous Material - refers to the Fire Department's specially equipped and trained hazardous material emergency containment and cleanup crew.

HB 489: Georgia House Bill 489 (Service Delivery Strategy Act) - adopted in 1997, this legislation requires all Georgia counties and cities to review their current provision of government services and determine methods to make the delivery of their services more efficient and cost effective for taxpayers.

Help Desk: Staff of the Information Services department tasked to provide the initial immediate assistance to all departments and county employees with computer related issues or problems.

HHS: Health and Human Services.

HOME: Home Investment Partnership Act Grant.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Host Fax: A fax machine which has the ability to link into an on-line purchase order system to fax orders to vendors and simultaneously send the copies to finance and the user departments.

HUD: The U.S. Department of Housing and Urban Development.

HVAC: Heating, Ventilation, and Air Conditioning.



Infrastructure: The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

Incident Management System: Management techniques to deal with a public safety incident, such as an active shooter, bank robbery in progress, and hostage situations.

Income Deduction Order (IDO): A separate order entered by the court, requiring the payor's employer to deduct the child support payments from the payor's

In

wages and mail the payments to the Child Support Enforcement Division. The Child Support Enforcement Division will obtain an Income Deduction Order if the payor is one month behind in payments and has a valid place of employment.

Indicea (spraying): A preprinted stamp, i.e., with the words "postage to be paid by...."

INROADS: A program which places minority youths in local businesses and industries in an effort to prepare/train them for both corporate and community leadership.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfer: A method used to transfer monies from one fund to another.

Intergovernmental Revenue: Revenue received from other governments or local agencies such as the State of Georgia and the Cobb Chamber of Commerce.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis.

IS: Information Services Department.

ITAC: International Talk Around Channel - 800 MHz frequencies which are set aside on a nationwide and mutual basis by the Federal and State governments to aid in natural disaster response.

IVR: Interactive Voice Response - a telephone system that allows customers the ability to access information 24 hours a day.

J

Jail Management System: Computer system used to update inmate records (e.g., court dates, time served, arrest date, charge, pretrial or transfer status, medical history, book-in information). This computer system also keeps up with the financial transactions of inmates (e.g. purchasing items in the commissary). The commissary data/inventory is also updated by this system.

Judicial Case Management System: A computer system used to generate criminal warrants and query warrant information.

K

Ke

Keep Cobb Beautiful, Inc.: A commission that assists Cobb County with establishing, promoting, and maintaining countywide policies related to improving the county's environmental and waste management efforts.

Key Performance Measure: A performance measure, a quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department, tied directly to the key performance objective.

Key Performance Objective: An objective that is integral in achieving a department's success regarding its current biennial budget goals.

L

La

- LAN:** Local Area Network - (Used in the computer world for describing the overall system configuration. Local meaning "in house" whereas WAN is "wide-area" meaning outside of the "in-house." An example for WAN being the "internet.")
- Landtrak:** Current geographic system used to maintain the mapping of location of streets, police beats, fire zones, zip codes, communities, map grids, and jurisdictions. This system is only used by 911.
- Land Use Designation:** Future land designation which complements the goals and objectives of the Comprehensive Plan and indicates locations for a wide variety of uses.
- Lake Allatoona Preservation Authority:** Created by state legislation for the purpose of protecting Lake Allatoona.
- Levy:** The process whereby a sheriff or other state official empowered by writ or other judicial directive actually seizes, or otherwise brings within his or her control, a delinquent taxpayer's property to satisfy the judgement.
- LGFS:** Local Government Financial System - an on-line network financial system which integrates purchasing, accounting and budgeting features along with numerous inquiry capabilities.
- Licenses & Permits:** Fees collected for the issuance of licenses and permits such as business licenses and sign permits.
- Live to Air:** Unedited television programs that are produced as a single program from open to close and transmitted directly to viewers. This involves multiple camera and switching equipment.
- Live to Tape:** Unedited television programs that are produced as a single program from open to close and recorded onto tape for rebroadcast. This involves multiple cameras and switching equipment.
- Local Workforce Investment Board:** A volunteer Board, established by the Cobb County Board of Commissioners in accordance with the provisions of the Workforce Investment Act 1998, who partner with the BOC to oversee the planning and development of a comprehensive workforce development system for Cobb County residents.

Mm

- Management Audit:** A comprehensive review of all financial and operational activities/controls of a department to determine if established standards are being met, if acceptable policies and procedures are being followed, if resources are being used effectively and efficiently, and if the department's established mission, goals and objectives are being achieved.
- Market Control Point:** The market rate paid for a position which is based on surveys done in the employee market for similar positions.
- MARTA:** Metropolitan Atlanta Rapid Transit Authority - organization that operates a bus and rapid rail system in Fulton and DeKalb counties, which includes the city of Atlanta. This system receives the majority of its funding from sales tax revenue in these two counties.
- Mass Death Disaster Plan:** A guide to assist in the orderly processing of a scene or scenes with multiple deaths. Generally the plan will be utilized when the number of deaths is greater than ten (10). The Mass Death Disaster Plan is to be utilized in conjunction with other Public Safety plans.
- MCSE:** Microsoft Certified System Engineer - a computer software certification awarded to staff who complete specific Microsoft product training.

Ma

M

- Merit Award:** A program used to financially reward employees whose job performance is rated as either “good” or “distinguished.”
- Millage Rate:** The property tax rate which is set by the BOC and applied to the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed value.
- Miscellaneous Revenue:** All revenue received, not otherwise classified into another line item, such as interest, concessions, and rental of property/equipment.
- Mobile Data Terminal (MDT):** The combination of a laptop computer with a radio modem utilized by Public Safety mobile units for instant access to the State/National database for driver license, motor vehicle checks, and outstanding warrant information.
- Modified Accrual Basis:** The basis of accounting under which transactions are recognized when they become both measurable (i.e. an amount can be determined) and available (i.e. able to liquidate liabilities of the current period).
- Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.
- Multi-Use Transit Center:** The main base of operation for Cobb Community Transit which includes space for administrative offices, vehicle maintenance, and the fueling facility. The complex also serves as bus transfer station.
- Multi-Year Funds:** Funds that maintain prior year appropriations and actual revenues and expenditures in addition to current fiscal year information. Multi-year funds are used for federal/state grant programs and most major capital projects/programs where financial information specific to a particular program or project is normally spread over two or more years. In these funds, once revenues and expenditures have been appropriated, they do not lapse at the end of the fiscal year. Therefore, it is not necessary to reappropriate remaining balances at the start of each year.
- MUTCD:** Manual on Uniform Traffic Control Devices - a document produced and compiled by the Federal Highway Administration.

N

- N/A:** Indication that data was unavailable for the period of time indicated.
- NCIC:** National Crime Information Center - a national law enforcement computer network which tracks data such as warrants and stolen property throughout the United States.
- NEMA:** National Manufacturers Association - an organization that establishes standards for various types of electrical equipment, which includes traffic signals.
- No Harassment:** A mandatory training class, taught by the Human Resources Department, designed to educate all Cobb County employees on the federal, state and local laws and county policies/procedures regarding sexual harassment. This class teaches methods for harassment prevention and response. “No Harassment” also details the process in which claims are investigated.
- NOFA:** Notice of Funding Availability, referring to federal grant programs.

No

Nt

NTCIP: National Transportation Communications for Intelligent Transportation Systems Protocol, a communications standard used for various types of Intelligent Transportation Systems, including traffic signals.

Oo

Occupational Tax: Taxes levied on occupations, businesses, trades, and professions.

OCCA: Official Code of Georgia Annotated - Georgia Law as enacted by the Georgia Legislature.

OJJDP: Office of Juvenile Justice Delequency Program

Operating Budget: Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, supplies, training, utilities, fuel, various services, repair and maintenance, rentals and leases, and capital outlay.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Orthophoto: A seamless digital image of the entire county.

OSHA: Occupational Safety and Health Act - a legislative law enacted in 1970 which regulates and enforces compliance to safety and health standards in the workplace.

Other Financing Sources: Non-operating revenue received to assist with financing county operations such as insurance recoveries, gifts/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

Owner Controlled Insurance Program (OCIP): An insurance program used for major construction project were the owners oversees and coordinates insurance coverages on the project site.

Pp

Parcel Map: A computer generated digital outline of properties in the county.

PASS: Personal Alert Safety System - a small device, typically worn at the waistline, which sounds an alarm when the wearer ceases moving for longer than a predetermined interval.

PAS: Personnel Accountability System - the systematic tracking of personnel at safety-sensitive incident scenes.

Performance Measures: A quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Services: Costs associated with wages, salaries, retirement and other fringe benefits for Cobb County employees.

Planning Commission: A Commission that reviews and makes recommendations

Pe

P

on ordinance amendments, the rezoning of property, land use permits, comprehensive plan, land use plans, and other infrastructure decisions that are pertinent to the overall development of the county.

Platting: A term used to describe the process of real estate parcels (residential/commercial lots, acreage tracts, etc.) being drawn using deeds or plats on tax maps and then assigned unique parcel identification numbers.

Popular Report: A report that summarizes and simplifies the presentation of information contained in the Comprehensive Annual Financial Report. While the financial statements are prepared in accordance with GAAP and are independently audited, the simplified "popular report" is intended to better inform the public about their government's financial condition without excessive detail or use of technical accounting terms.

POST: Peace Officer Standards and Training Council - a state entity which regulates the initial and ongoing training/certification of all police officers throughout the state.

Privatization: The outsourcing of services normally performed by a department.

Property Class: Types of properties grouped together for ad valorem tax purposes (e.g. residential, agricultural, commercial, industrial, etc.).

Proprietary Fund: A fund category used to account for the business-type activities within a government. This category includes two fund types: enterprise fund and internal service fund.

PSG: Partnership for a Smog Free Georgia - a cooperative effort between government and business working to reduce smog and improve air quality.

R

RE&I: Renewal, Extension, and Improvement.

Real Property: Immobile property such as land, natural resources (above and below the ground) and fixed improvements to land.

Reapportionment: Redrawing of the representative district lines every 10 years, based on the current population figures from the U.S. Census Bureau.

Reco System: Revenue Collections System- software used in conjunction with the CLT system to collect property tax payments.

Refunding Bond: A certificate of debt, issued by a government, which is used to pay the principal and interest on existing debt. The new debt proceeds are placed in a trust with a fiscal agent and used specifically to satisfy the scheduled interest payments and maturity/call date of the refunded debt.

Regional Transportation Plan, 2030: A long range plan consisting of a multitude of transportation projects and initiatives to be undertaken in the Metropolitan Atlanta area over the next 25-30 years, ending in the year 2030. It is a federal requirement that the RTP must be updated at a minimum, of every three years.

Report Line Public Information Service: Phones staffed by public safety employees to take police reports and give information, instead of dispatching a police officer to the caller's location. This allows officers to have more patrol time.

Reserves: Monies set aside and restricted for a specific purpose. Any unspent reserves revert back to the appropriate Fund Balance at year end.

Restitution: An act to make good or give an equivalent for any loss, damage, or injury.

Retained Earnings Appropriation: Monies set aside within an Enterprise Fund

Re

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for future appropriation by approval of the County Manager and/or Board of Commissioners.

Request for Qualification(RFQ): Vendors or service providers wishing to be considered for work with Cobb County must complete this documentation.

Revenue: Income which represents an increase in governmental fund type net current assets.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal - document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

RMS: Records Management System - the application of management techniques to the creation, utilization, maintenance, retention, preservation, and disposal of records.

Road Sales Tax: Cobb County's 1% Road Sales Tax Program and costs associated with the administration, engineering, and construction of projects included in the program.

ROW: Right of Way - the strip of land over which facilities such as highways, roadways, railroads, or power lines are built.

RPM: Raised Pavement Markings - devices installed on streets to provide a safer travel environment for motorists by alerting them to certain driving restrictions or warnings.

RSDF: Regional System Development Fee.

Sc

SCADA: Supervisory Control and Data Acquisition System - program which assists the Water System with the collection of data and control of the information system.

SCBA: Self-Contained Breathing Apparatus - the "air packs" firefighters wear while working in an untenable atmosphere.

SDF: System Development Fund.

Service Delivery Strategy Act: A state-mandated act that requires counties and cities to develop a service delivery strategy and land use dispute resolution process to avoid duplication of government services by cities and counties.

SEU: Sentence Enforcement Unit - a division of the State Court which monitors the judgements of the court for compliance regarding the collection of fines, fees, restitution and child support cases.

Sign Ordinance: A local law that regulates any and all types of signage.

Special Revenue Fund: A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Transit fund.

Split Precincts: This occurs when multi-ballot/multiple-voting districts (i.e.. State Senate, U.S. Senate, and County Commissioner) overlap and their boundaries cross over each others'.

SPLOST: Special Purpose Local Option Sales Tax - a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

Standard and Poor's (S&P): One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers with respect to a particular debt

St

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obligation.

STWP: Short Term Work Program - the implementation schedule for the goals and objectives identified in a community's Comprehensive Plan.

Super NOFA: Refers to the Supportive Housing Grant Program, in which the federal Notice of Funding Availability (NOFA) is first determined, and then any local grant funding awards are subject to a national competitive grant process.

Supervisory Development Program (SDP): A training program designed to educate supervisors regarding the policies and procedures that govern their actions as supervisors, enhance leadership skills, and provide hands-on experience.

SWAT: Special Weapons and Tactics - a highly trained, physically elite police unit which responds to critical incidents (e.g. civil disorders, hostage situations), assists in the service of high-risk warrants or arrest scenes, and participates in dignitary protection details.

SWMA: Solid Waste Management Authority - created by resolution of the BOC on February 22, 1994, pursuant to the Regional Solid Waste Management Authorities Act, GA Laws 1990 and OCGA 12-8-50. The Authority Board membership is currently identical with that of the BOC. The Authority provides the executive level leadership for the Solid Waste & Composting Division.

Tt

TANs: Tax Anticipation Notes - notes issued, by a government, in anticipation of future tax receipts, which are due and payable when the government collects the taxes. These notes provide the funding for government operations until taxes become due and are collected. For example, Cobb County property taxes, for FY 02 (which ends September 30, 2002) will actually be collected in FY 03 (taxes due October 15, 2003).

TANF: Temporary Assistance for Needy Families.

Tangible Property: A category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of all property owners within the county, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

TBD: To Be Determined.

TDD: Telephone Device for the Deaf.

Tech-21: An automated fuel dispensing system which consists of a computerized accounting and reporting system.

Termed Equalization: The adjustment of an assessment or tax to create a rate uniform with another.

Tertiary Filtration: A final filtration of effluent by sand filers.

TIP: Transportation Improvements Program - a program of capital improvement projects to enhance the county's transportation infrastructure. The most recent Cobb program was primarily funded by a 1% sales and use tax approved by Cobb County voters in November 1994, with a four-year collection period from April 1, 1995 to March 31, 1999.

TMDL: Total Maximum Daily Loads - maximum level of pollutants that a particular body of water can receive, as established by state environmental

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agencies.

TMS: Transportation Management System - a database system used to collect, store, retrieve, and analyze various components of the transportation network.

Transportation Improvement Plan, 1990: A group of transportation and infrastructure projects that were undertaken using revenues from the 1% sales tax program approved by Cobb County voters in 1990.

Triple-Triple A Bond Rating: The highest credit rating that a government agency may receive from the three major independent rating agencies (Standard & Poor's, Moody's and Fitch).

TV23: Cobb County Government's cable access channel which broadcasts all Board of Commission property taxes, jury service, and road projects.

Uu

Undesignated Contingency: Funds set aside to be used on an as needed basis as approved by the Board of Commissioners.

Unified Command: A unified system of management combining the command structure of fire, police, and 911 in response to emergency situations (i.e. natural disaster, large fire, SWAT call out that may involve a response of more than just the police), or involving the unification of several fire districts into one response.

Uniform Commercial Code: Uniform laws that govern commercial transactions including sale of goods, secured transactions, and negotiable instruments.

Uniform Interstate Family Support Act (UIFSA): Provisions and relaxed Rules of Evidence, which permit most interstate child support cases to be litigated in one state and reduce the need for a cumbersome two-state proceeding.

URESAs: Uniform Reciprocal Enforcement of Support Act - mutual petitions between courts (both interstate and intrastate) enforced to obtain child support for the children of the custodial parent.

USGS: United States Geological Survey - an agency under the Department of the Interior that manages water, biological, energy, and mineral resources to enhance and protect our quality of life.

Va

Vertical Prosecution: When one Assistant District Attorney begins the investigation and criminal proceedings with an individual and stays with that case through the entire judicial process.

VINE System: Victim Information Notification Everyday - a computerized program that notifies crime victims about all stages of the criminal justice system including the court process and incarceration status.

Volunteer Mediation Program: A mediator facilitates discussion between the parties to attempt settlement before the case goes to trial. If the parties are unable to reach settlement, the case is heard by a judge. Cases range from disputes over unpaid wages to automobile accidents.

Va

Wa

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W2: The form that an employer must send to the employee and the IRS at the end of the year, which reports annual wages and the amount of taxes withheld from the employee's paycheck.

WAM: What About Me - a program designed to encourage communication between parents and children involved in divorce.

Ward Boundaries: Voter precinct boundaries.

Work Release Program: The work release program provides a range of sentencing alternatives which encourage the program participants to become productive members of society. Participants pay court ordered restitution, provide for their families, and pay a portion of the cost required to house them. This will also allow inmates who meet the criteria to move out of the jail, which will free bed space for those who require a more secure environment.

Workforce Investment Board: A volunteer Board, established in accordance with the provisions of the Workforce Investment Act 1998, to oversee the planning and development of a comprehensive workforce development system.

WRF: Water Reclamation Facility - a processing facility for restoration of wastewater to a suitable quality for discharge into surface waters (i.e., Lake Allatoona, Noonday Creek, and the Chattahoochee River).

Yy

Youth Diversion Program: A program where first time offenders go before a community panel to craft an agreement of appropriate consequences related to the offense.

Yo